

Commercial Activity Tax Request to Change Filing Frequency

Primary/reporting member's name _____

FEIN or Social Security number _____ CAT account number _____

Please check the appropriate box below:

Quarterly filing frequency

A taxpayer switching from a calendar year filing frequency to a calendar quarter filing frequency may, for the first quarter of the change, apply the prior calendar quarter(s) exclusion amounts to the first calendar quarter return the taxpayer files that calendar year. The tax rate shall be based on the rate imposed in the calendar quarter in which the taxpayer switches from a calendar year taxpayer to a calendar quarter taxpayer. Effective date _____

Annual filing frequency

Annual filing frequency is effective in the current calendar year if the request is approved by the tax commissioner before the due date of the annual minimum tax (due Feb. 9 of each year). Otherwise, the annual filing frequency is effective the following calendar year. Effective date _____

NOTE: *By checking the box above, the taxpayer affirms that it will have less than \$1 million in taxable gross receipts for the current calendar year.*

I hereby declare the above to be true and correct to the best of my knowledge and belief.

Officer's name (printed)

Signature

Date

Please send this request to Ohio Department of Taxation, CAT Division, P.O. Box 16158, Columbus, OH 43216-6158 or fax to (614) 644-9641.